Amendments to the Claims

- 1. (Original) A sound-absorbing material, wherein a non-woven fabric with a mass per unit area of 150 to 800 g/m² and a bulk density of 0.01 to 0.2 g/cm³ and a surface material with an air permeability of not more than 50 cc/cm²/sec measured according to JIS L-1096 are layered.
- **2.** (Original) The sound-absorbing material according to claim 1, wherein the non-woven fabric is a fabric in which a thermoplastic staple fiber and a heat resistant staple fiber with an LOI value of not less than 25 are intertwisted.
- **3. (Original)** The sound-absorbing material according to claim 2, wherein the weight ratio of the thermoplastic staple fiber and the heat resistant staple fiber is in a range of 95:5 to 55:45.
- **4. (Original)** The sound-absorbing material according to claim 2, wherein the weight ratio of the thermoplastic staple fiber and the heat resistant staple fiber is in a range of 85:15 to 55:45.
- **5.** (Currently amended) The sound-absorbing material according to any one of claims 2 to 4 claim 2, wherein the thermoplastic staple fiber is at least one kind of staple fibers selected from the group consisting of a polyester fiber, a polypropylene fiber and a nylon fiber.
- 6. (Currently amended) The sound-absorbing material according to any one of elaims 2 to 5 claim 2, wherein the heat resistant staple fiber is at least one kind of staple fibers selected from the group consisting of an aramid fiber, a polyphenylene sulfide fiber, a polybenzoxazole fiber, a polybenzothiazole fiber, a polybenzimidazole fiber, a polyether ether ketone fiber, a polyarylate fiber, a polyimide fiber, a fluoride fiber and a flame resistant fiber.

- 7. (Currently amended) The sound-absorbing material according to any one of elaims 2 to 4 claim 2, wherein the thermoplastic staple fiber is a polyester staple fiber and the heat resistant staple fiber is an aramid staple fiber.
- **8.** (Currently amended) The sound-absorbing material according to any one of claims 1 to 7 claim 1, wherein the non-woven fabric is produced by needle punch method or water jet method.
- 9. (Currently amended) The sound-absorbing material according to any one of claims 1 to 8 claim 1, wherein the surface material is a spun bonded non-woven fabric or a wetlaid non-woven staple fabric.
- 10. (Original) The sound-absorbing material according to claim 9, wherein the wet-laid non-woven fabric is comprised of a heat resistant staple fiber with an LOI value of not less than 25.
- 11. (Original) The sound-absorbing material according to claim 9, wherein the wet-laid non-woven fabric is comprised of a heat resistant staple fiber with an LOI value of not less than 25 and a silicate mineral.
- 12. (Original) The sound-absorbing material according to claim 11, wherein the silicate mineral is mica.
- 13. (Currently amended) The sound-absorbing material according to claim 10 or 11, wherein the heat resistant staple fiber is an aramid staple fiber.
- 14. (Currently amended) The sound-absorbing material according to any one of elaims 9 to 13 claim 9, wherein the surface material has a dust generation number of not more than 500 particles/0.1 ft³ of particles with a diameter of not less than 0.3 μm measured by the tumbling method according to JIS B-9923 6.2(1.2).

- 15. (Currently amended) The sound-absorbing material according to any one of elaims 1 to 14 claim 1, wherein the non-woven fabric and the surface material are comprised of the same kind of synthetic fiber.
- 16. (Currently amended) The sound-absorbing material according to any one of elaims 1 to 15 claim 1, wherein the non-woven fabric and the surface material are layered by bonding, and the number of the bonding points of the non-woven fabric and the surface material is not more than 30 points/cm², and the ratio of the total surface area of the bonding points to the total surface area of the bonding points and the non-bonding points is not more than 30%.
- 17. (Currently amended) The sound-absorbing material according to any one of claims 1 to 16 claim 1, wherein the non-woven fabric is in the shape of a polyhedron and the surface material is layered on two or more faces of the polyhedron.
- **18.** (Original) The sound-absorbing material according to claim 17, wherein the non-woven fabric is in the shape of a hexahedron and the surface material is layered on both side faces of the hexahedron.
- 19. (Currently amended) The sound-absorbing material according to any one of claims 1 to 16 claim 1, wherein the non-woven fabric is in the shape of a column or a cylinder and the surface material is layered on the curved face of the column or the cylinder.
- 20. (Currently amended) The sound-absorbing material according to any one of claims 1 to 16 claim 1 having a multilayer structure comprising at least one or more layers of each of the non-woven fabric and the surface layer, wherein the both layers are united.
- **21.** (Currently amended) The sound-absorbing material according to any one of elaims 1 to 19 claim 1, which is used as a vehicle interior material or a vehicle exterior material.
- 22. (Currently amended) The sound-absorbing material according to any one of claims 1 to 19 claim 1, which is used as a sound-absorbing material for a lawn mower.

23. (Currently amended) The sound-absorbing material according to any one of claims 1 to 19 claim 1, which is used as a sound-absorbing material for a breaker.